OSTERResearching Services

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February 2, 2000

RECORDATION NO. 16332-A FILED

FEB 2 2 '00

10-38 AM

SURFACE TRANSPORTATION BOARD

Mr. Vernon Williams Secretary Surface Transportation Board 1925 K Street, N.W. Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recording with the Surface Transportation Board is a Release of Lien and Security Interest dated 2/14/00 which includes the following parties and railroad equipment:

Secured Party:

First Union National Bank 123 South Broad Street, MBO9 Philadelphia, PA 10107

Debtor:

Helm Financial Corporation One Embarcadero Center San Francisco, CA 94111

The equipment included in this transaction is as follows:

6, SD40 Locomotives - DE 001, 002, 005, 013, 015, 016

3, U30C Locomotives - DE 007, 008, 011

189, Gondolas - DEEX 1001-3075, NI

Please record this document as a secondary agreement to STB Recordation #16332. The filing fee of \$26 is enclosed.

Thank you for your assistance.

Sincerely,

Mary Ann Oster

Research Consultant

any Us

Enclosures

RECORDATION NO. 16332-A FILED

RELEASE OF LIEN AND SECURITY INTEREST FEB 2 2 '00

10-3 8 AM

SURFACE TRANSPORTATION BOARD

The undersigned, FIRST UNION NATIONAL BANK (as successor by merger to The Philadelphia National Bank) ("Secured Party"), for good and valuable consideration, the receipt and sufficiency of which are acknowledged, hereby terminates, releases and discharges its security interest in and to the following railroad equipment ("Units"):

- 1. Six (6) General Motors (Electro-Motive Division), 3000 h.p., SD40 diesel electric locomotives bearing the mark and numbers: DE 001, 002, 005, 013, 015, 016;
- 2. Three (3) General Electric 3000 h.p., U30C diesel electric locomotives bearing the mark and numbers DE 007, 008, 011;
- 3. One hundred eighty-nine (189) 125 ton, 5160 cubic foot, aluminum body, steel underframe, high side rotary dump gondola railcars all with the mark DEEX:

			
1004 - 1012	2040 - 2042		
1016 - 1030	2046 - 2066		
1034 - 1038	2072 - 2078		
1044	3002 - 3020		
1048 - 1050	3024 - 3028		
1054 - 1074	3032 - 3046		
1078 - 1080	3052		
2002 - 2006	3056 - 3058		
2010 - 2024	3062 - 3068		
2028 - 2036	3072 - 3074		
Odd Numbers (94 railcars - Rotary End Couplers)			
1001 - 1013	1077 - 1079	2065 - 2071	
1017	2001 - 2005	2077 - 2083	

Even Numbers (95 railcars - Fixed End Couplers)

1017	2001 - 2005	2077 - 2083
1021 - 1035	2009 - 2015	3001 - 3009
1039 - 1041	2019	3019 - 3051
1045 - 1051	2023 - 2029	3055 - 3057
1053 - 1061	2035 - 2051	3061 - 3067
1067	2055 - 2061	3073 - 3075
1073		
1045 - 1051 1053 - 1061 1067	2023 - 2029 2035 - 2051	3055 - 3057 3061 - 3067

Such security interest was granted pursuant to the Security Agreement dated as of May 12, 1989, between Helm Financial Corporation and Secured Party which was recorded with the Surface Transportation Board (f.k.a. The Interstate Commerce Commission) ("STB") on May 12, 1989 at 11:45 A.M. under Recordation No. 16332.

Secured Party further terminates, releases and discharges its security interest granted under the Security Agreement in and to the following leases pertaining to the Units:

- 1. Railroad Equipment Lease Agreement dated as of December 26, 1988, as amended, between Helm Financial Corporation and the Detroit Edison Company recorded with the STB on January 9, 1989 at 10:10 A.M. under Recordation No. 16147;
- 2. Railroad Equipment Lease Agreement dated as of December 26, 1988, as amended, between Helm Financial Corporation and the Detroit Edison Company recorded with the STB on January 9, 1989 at 10:10 A.M. under Recordation No. 16146.

Secured Party further terminates, releases and discharges any interest in the foregoing leases it may have by virtue of the Assignment of Leases recorded with the STB under Recordation Nos. 16146-A and 16147-A filed on May 12, 1989 at 11:45 A.M.

Dated this 14th day of February, 2000

FIRST UNION NATIONAL BANK

Title: ASST. VICE PRESIDENT

STATE OF PENNSYLVANIA)) S.S.
COUNTY OF PHILADELPHIA)
On February 14, 2000, before me, RHONDA SMITH, personally appeared Deboah Coetton of FIRST UNION NATIONAL BANK
personally known to me -OR-
proved to me on the basis of satisfactory evidence
to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.
Witness my hand and official seal.
Phoda millo
SIGNATURE OF THE NOTARY [Notarial Seal]
Notarial Seal Rhonda Smith, Notary Public Philadelphia, Philadelphia County My Commission Expires May 12, 2003

Member, Pennsylvania Association of Notaries